

**REMARKS**

Claims 8-15 and 17-19 are pending in the application. Claims 18-19 were withdrawn from consideration. No new matter has been presented.

**Rejections under 35 USC §103(a)**

**Claims 8-10, 12, 17 were rejected under the 35 U.S.C. 103(a) over Matsumoto in view of Yoshida, as evidenced by Uchiyama.**

**Claims 8, 11, 13-15, 17 were rejected under 35 U.S.C. 103(a) over Matsumoto in view of Abileah, as evidenced by Uchiyama.**

Applicants respectfully traverse these rejections.

None of the cited references disclose the claimed feature “the MD direction of the polarizing film corresponds to the MD direction of the retardation film,” as recited in claim 8.

Regarding this feature, the Examiner concludes in the previous Office Action that it would have been obvious to have formed the laminated film comprising the polarizing film and retardation film of Matsumoto, in one single process, such that the MD direction of the polarizing film corresponds to the MD direction of the retardation film, in order to obtain the desired production efficiency.

However, Matsumoto, in paragraph [0030], simply teaches that the retardation film is laminated on the polarizing film after forming the polarizing film on the base resin film in order to manufacture a polarizing plate. Matsumoto is silent about MD direction of the polarizing film and MD direction of the retardation film. Even if the retardation film of Matsumoto can be replaced by the retardation film of Uchiyama (in which the slow axis extends in the MD direction) as suggested

by the Examiner, there is no basis that the skilled person dispose the retardation film of Uchiyama on the polarizing film of Matsumoto such that the MD direction of the polarizing film corresponds to the MD direction of the retardation film.

For at least these reasons, claim 8 patentably distinguishes over the combination of Matsumoto, Yoshida/Abileah, and Uchiyama. Claims 9-15, and 17, directly or indirectly depending from claim 8, also patentably distinguish over the combination of Matsumoto, Yoshida/Abileah, and Uchiyama for at least the same reasons.

In view of the aforementioned remarks, Applicants submit that the claims, are in condition for allowance. Applicants request such action at an early date.

If the Examiner believes that this application is not now in condition for allowance, the Examiner is requested to contact Applicants' undersigned attorney to arrange for an interview to expedite the disposition of this case.

If this paper is not timely filed, Applicants respectfully petition for an appropriate extension of time. The fees for such an extension or any other fees that may be due with respect to this paper may be charged to Deposit Account No. 50-2866.

Respectfully submitted,  
**WESTERMAN, HATTORI, DANIELS & ADRIAN, LLP**

/Sadao Kinashi/

Sadao Kinashi  
Attorney for Applicants  
Registration No. 48,075  
Telephone: (202) 822-1100  
Facsimile: (202) 822-1111

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